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Master List—TAX TREATIES, MLATs, SCIPs, TIEAs, HAGUE EVIDENCE CONVENTION

COUNTRY	TAX TREATY	TIEA	HAGUE EVIDENCE CONVENTION	MLAT	#SCIP (under tax treaty)
Anguilla			(2) In effect	(1) In effect 11/9/90	
Antigua	Terminated	Signed 12/6/01		In effect 7/1/99	
Argentina	Signed		In effect	In effect 2/9/94	
Aruba	Terminated		(3) In effect	In effect	
Australia	In effect 12/1/83		In effect	In effect 9/30/99	
Austria	In effect 1/1/99			In effect 8/1/98	
Bangladesh	Signed 10/2/80				
Bahamas		Signed 1/25/02		In effect 7/18/90	
Barbados	In effect 1/1/84	In effect	In effect	In effect 3/3/00	
Barbuda				In effect 7/1/99	
Belize	Terminated			Signed 9/19/00	
Belgium (4)	In effect 1/1/71			In effect 1/1/00	

COUNTRY	TAX TREATY	TIEA	HAGUE CONV	MLAT	SCIP
Bermuda	In effect 1/1/86	In effect			
Bolivia					
British Virgin Is.				In effect 11/9/90	
Brazil				In effect 2/21/01	
Bulgaria			In effect		
Canada	In effect 1/1/85			In effect 1/24/90	In effect
Cayman Islands (2)		Signed 11/27/01	In effect	In effect 3/19/90	
China	In effect 1/1/87		In effect		
Colombia		Signed 3/31/2001		Signed 8/20/80	
Costa Rica		In effect			
Cyprus	In effect 1/1/86			Signed 12/21/99	
Czech Republic	In effect 1/1/93		In effect	In effect 3/6/00	
Denmark (4)	In effect 1/1/01		In effect		
Djibouti			In effect		
Dominica		In effect		In effect 5/25/00	
Dominican Republic		In effect			
Egypt	In effect 1/1/82			Signed 5/3/98	
Ecuador					
England	See U.K.				
Estonia	In effect 1/1/00		In effect	In effect 10/20/00	
Falkland Islands (2)			In effect		
Finland (4)	In effect 1/1/91		In effect		
France	In effect 1/1/96		In effect	In effect 12/1/01	In effect
French Guiana			In effect		

COUNTRY	TAX TREATY	TIEA	HAGUE CONV	MLAT	SCIP
French Polynesia			In effect		
Germany	In effect 1/1/91		In effect		
Gibraltar (2)			In effect		
Grenada	Terminated	In effect		In effect 9/14/99	
Greece	In effect 1/1/53			In effect 11/20/01	
Guadeloupe			In effect		
Guernsey (2)			In effect		
Guyana		In effect			
Honduras		In effect			
Hong Kong SAR* (2)			In effect	In effect 1/21/00	
Hungary	In effect 1/1/80			In effect 3/18/97	
Iceland (4)	In effect 1/1/76				
India	In effect1/1/91			Signed 10/17/01	
Indonesia	In effect 1/1/90				
Ireland	In effect 1/1/98			Signed 1/18/01	
Isle of Man (2)			In effect		
Israel	In effect 1/1/95		In effect	In effect 3/25/99	
Italy	In effect 1/1/86		In effect	In effect 11/13/85	In Effect
Jamaica	In effect 1/1/82	In effect		In effect 7/25/95	
Japan	In effect 1/1/73				
Jersey (2)			In effect		
Jordan					
Kazakstan	In effect 1/1/96				
Korea	In effect 1/1/80				

COUNTRY	TAX TREATY	TIEA	HAGUE CONV	MLAT	SCIP
Latvia	In effect 1/1/00		In effect	In effect 9/17/99	
Lithuania	In effect 1/1/00			In effect 8/8/99	
Luxembourg	In effect 1/1/01			In effect 2/1/01	
Macao SAR*			In effect		
Malta	Terminated				
Malaysia					
Marshall Islands		In effect			
Martinique			In effect		
Mexico	In effect 1/1/94	In effect	In effect	In effect 5/3/90	In effect
Monaco			In effect		
Montserrat (1)				In effect	
Morocco	In effect 1/1/81			In effect 6/23/93	
Netherlands (4)	In effect 1/1/94		In effect	In effect 9/15/83	
Netherlands Antilles					
New Zealand	In effect 1/1/84				
Nigeria	Terminated			Signed 9/9/89	
Norway (4)	In effect 1/1/71		In effect		
Org. of American States				In effect 6/24/01	
Panama				In effect 9/6/95	
Pakistan	In effect 1/1/59				
Paraguay					
Peru		In effect			
Phillippines	In effect 1/1/83			In effect 11/22/96	
Poland (4)	In effect 1/1/74		In effect	In effect 9/18/99	
Portugal	In effect 1/1/96		In effect		

COUNTRY	TAX TREATY	TIEA	HAGUE CONV	MLAT	SCIP
Republic of S. Africa	Signed				
Romania	In effect 1/1/74			In effect 10/17/01	
Russian Federation	In effect 1/1/94			In effect 1-31-02	
Singapore			In effect		
Slovak Republic	In effect 1/1/93		In effect		
Slovenia	In effect 6/22/01				
South Africa	In effect 1/1/98			In effect 6/25/01	
South Korea				In effect 5/23/97	
Sovereign Base Areas of Akrotiri and Dhekelia (2)			In effect		
Spain	In effect 1/1/91		In effect	In effect 6/30/93	
Sri Lanka	signed				
St. Christopher and Nevis				In effect 2/22/00	
St. Lucia	Terminated	In effect		In effect 2/2/00	
St. Pierre & Miquelon			In effect		
St. Vincent – The Granadines	Terminated			In effect 9/8/99	
Surinam					
Sweden (4)	In effect 1/1/96		In effect		
Switzerland	In effect 1/1/98		In effect	In effect 1/23/77	
Thailand	In effect 1/1/98			In effect 6/10/93	
Trinidad and Tobago	In effect 1/1/70	In effect		In effect 11/29/99	
Tunisia	In effect 1/1/90			Signed	

COUNTRY	TAX TREATY	TIEA	HAGUE CONV	MLAT	SCIP
Turkey	In effect 1/1/98			In effect 1/1/81	
Turks & Caicos (1)				In effect	
Ukraine	In effect 1/1/01			In effect 2/27/01	
Uruguay				In effect 4/15/94	
Union of South Africa	Terminated				
United Kingdom	In effect 1/1/75		In effect	In effect 12/2/96	
Venezuela	In effect 1/1/00	In effect	In effect	Signed 10/12/97	
Zimbabwe					

***SAR – Special Administrative Region**

The IRS has Simultaneous Criminal Investigation Program (SCIP) Agreements with these tax treaty jurisdictions.

- 1) The U.S.-UK-Cayman Island MLAT was extended to Anguilla, the British Virgin Islands, and the Turks and Caicos Islands on November 9, 1990 and to Montserrat on April 6, 1991.**
- 2) The Hague Convention was extended to this territory, possession or other jurisdiction by the United Kingdom.**
- 3) The Hague Convention was extended to this territory, possession or other jurisdiction by the Netherlands.**
- 4) EOI with these jurisdictions is also possible under the “OECD CoE Multilateral Convention on Mutual Administrative Assistance in Tax Matters.”**